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**NOLA 180**  
**D/B/A LANGSTON HUGHES ACADEMY CHARTER SCHOOL**  
**NEW ORLEANS, LOUISIANA**

**FINANCIAL STATEMENTS**

**JUNE 30, 2009 AND 2008**

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Under provisions of state law, this report is a public document. A copy of the report has been submitted to the entity and other appropriate public officials. The report is available for public inspection at the Baton Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date 1/20/10



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**NOLA 180**  
**D/B/A LANGSTON HUGHES ACADEMY CHARTER SCHOOL**  
**NEW ORLEANS, LOUISIANA**  
  
**FINANCIAL STATEMENTS**  
  
**JUNE 30, 2009 AND 2008**

## **TABLE OF CONTENTS**

	<u>Page</u>
<u>INDEPENDENT AUDITORS' REPORT</u>	1
<u>FINANCIAL STATEMENTS</u>	
Statements of Financial Position	2
Statements of Activities and Changes in Net Assets	3
Statements of Cash Flows	4
Notes to Financial Statements	5



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## INDEPENDENT AUDITORS' REPORT

To the Board of Trustees of NOLA 180  
d/b/a Langston Hughes Academy Charter School  
New Orleans, Louisiana:

We have audited the accompanying statements of financial position of NOLA 180 d/b/a Langston Hughes Academy Charter School ("the School") as of June 30, 2009 and 2008, and the related statements of activities and cash flows for the years then ended. These financial statements are the responsibility of the School's management. Our responsibility is to express an opinion on these financial statements based on our audits.

We conducted our audits in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes consideration of internal control over financial reporting as a basis for designing audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of School's internal control over financial reporting. Accordingly, we express no such opinion. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audits provide a reasonable basis for our opinion.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the NOLA 180 d/b/a Langston Hughes Academy Charter School as of June 30, 2009 and 2008, and the changes in its net assets and its cash flows for the years then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued our report dated December 31, 2009, on our consideration of the School's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of our audit.

*Postlethwaite & Netterville*

New Orleans, Louisiana  
December 31, 2009

**NOLA 180**  
**D/B/A LANGSTON HUGHES ACADEMY CHARTER SCHOOL**  
**STATEMENTS OF FINANCIAL POSITION**  
**JUNE 30, 2009 AND 2008**

<b><u>ASSETS</u></b>		
	<b>2009</b>	<b>2008</b>
<b><u>CURRENT ASSETS:</u></b>		
Cash and cash equivalents	\$ 466,464	\$ 102,665
Contributions receivable	20,600	80,000
Grants receivable	143,098	374,193
Deposits	19,570	1,020
Prepaid expenses	-	4,539
Total current assets	649,732	562,417
<b><u>EQUIPMENT, NET</u></b>	15,317	15,908
Total assets	<u>\$ 665,049</u>	<u>\$ 578,325</u>
<b><u>LIABILITIES AND NET ASSETS</u></b>		
<b><u>CURRENT LIABILITIES:</u></b>		
Accounts payable and accrued expenses	\$ 126,094	\$ 119,895
Note payable	150,000	-
Capital lease payable - current portion	7,202	6,924
Total current liabilities	283,296	126,819
<b><u>LONG-TERM LIABILITIES:</u></b>		
Capital lease payable - non-current portion	1,228	8,430
Total liabilities	284,524	135,249
<b><u>NET ASSETS:</u></b>		
Unrestricted	115,327	186,233
Temporarily restricted	265,198	256,843
Total net assets	380,525	443,076
Total liabilities and net assets	<u>\$ 665,049</u>	<u>\$ 578,325</u>

The accompanying notes are an integral part of these financial statements.

NOLA 180  
DUBA LANGSTON HUGHES ACADEMY CHARTER SCHOOL  
STATEMENTS OF ACTIVITIES AND CHANGES IN NET ASSETS  
YEARS ENDED JUNE 30, 2009 AND 2008

	2009			2008		
	Unrestricted	Temporarily Restricted	Total	Unrestricted	Temporarily Restricted	Total
<b>Revenues and support:</b>						
Contributions	\$ 99,452	\$ 474,164	\$ 573,616	\$ 136,906	\$ 300,000	\$ 436,906
Grants:						
Federal	887,500	-	887,500	415,298	-	415,298
Local - Minimum Foundation Program	1,830,128	-	1,830,128	506,352	-	506,352
State - Minimum Foundation Program	1,506,620	-	1,506,620	313,869	-	313,869
State - Other	245,717	-	245,717	129,911	-	129,911
Other revenue	10,259	-	10,259	1,411	-	1,411
Interest income	-	-	-	124	-	124
Net assets released from restrictions	465,809	(465,809)	-	193,157	(193,157)	-
<b>Total revenues and other support</b>	<b>5,045,485</b>	<b>8,355</b>	<b>5,053,840</b>	<b>1,697,028</b>	<b>106,843</b>	<b>1,803,871</b>
<b>Expenses:</b>						
Personnel:						
Instructional	1,895,985	-	1,895,985	853,981	-	853,981
Non-instructional	983,165	-	983,165	107,364	-	107,364
<b>Total personnel</b>	<b>2,879,150</b>	<b>-</b>	<b>2,879,150</b>	<b>961,345</b>	<b>-</b>	<b>961,345</b>
Other expenses:						
Administrative	333,095	-	333,095	93,984	-	93,984
Facility, equipment, and maintenance	161,396	-	161,396	55,731	-	55,731
Textbooks and supplies	283,984	-	283,984	82,662	-	82,662
Student transportation	567,410	-	567,410	194,337	-	194,337
Child nutrition	274,720	-	274,720	63,254	-	63,254
Travel	30,018	-	30,018	17,327	-	17,327
Depreciation	7,979	-	7,979	6,040	-	6,040
Interest	481	-	481	606	-	606
Insurance	57,143	-	57,143	13,247	-	13,247
Miscellaneous	99,207	-	99,207	79,296	-	79,296
Loss from misappropriation	421,858	-	421,858	-	-	-
<b>Total supporting services</b>	<b>2,237,241</b>	<b>-</b>	<b>2,237,241</b>	<b>606,484</b>	<b>-</b>	<b>606,484</b>
<b>Total expenses</b>	<b>5,116,391</b>	<b>-</b>	<b>5,116,391</b>	<b>1,567,829</b>	<b>-</b>	<b>1,567,829</b>
<b>Change in net assets</b>	<b>(70,906)</b>	<b>8,355</b>	<b>(62,551)</b>	<b>129,199</b>	<b>106,843</b>	<b>236,042</b>
<b>NET ASSETS AT BEGINNING OF THE YEAR</b>	<b>186,233</b>	<b>256,843</b>	<b>443,076</b>	<b>57,034</b>	<b>150,000</b>	<b>207,034</b>
<b>NET ASSETS AT END OF THE YEAR</b>	<b>\$ 115,327</b>	<b>\$ 265,198</b>	<b>\$ 380,525</b>	<b>\$ 186,233</b>	<b>\$ 256,843</b>	<b>\$ 443,076</b>

The accompanying notes are an integral part of these statements.

**NOLA 180**  
**D/B/A LANGSTON HUGHES ACADEMY CHARTER SCHOOL**  
**STATEMENTS OF CASH FLOWS**  
**YEARS ENDED JUNE 30, 2009 AND 2008**

	<u>2009</u>	<u>2008</u>
<b><u>CASH FLOWS FROM OPERATING ACTIVITIES:</u></b>		
Change in net assets	\$ (62,551)	\$ 236,042
Adjustments to reconcile change in net assets to net cash provided by operating activities:		
Depreciation	7,929	6,040
Changes in operating assets and liabilities:		
Contributions receivable	59,400	70,000
Grants receivable	231,095	(363,969)
Deposits	(18,550)	(1,020)
Prepaid expenses	4,539	(4,539)
Accounts payable and accrued expenses	6,199	114,670
Net cash provided by operating activities	<u>228,061</u>	<u>57,224</u>
<b><u>CASH FLOWS FROM INVESTING ACTIVITIES:</u></b>		
Purchase of equipment	<u>(7,338)</u>	<u>(1,029)</u>
Net cash used in investing activities	<u>(7,338)</u>	<u>(1,029)</u>
<b><u>CASH FLOWS FROM FINANCING ACTIVITIES:</u></b>		
Proceeds from note payable	150,000	-
Principal paid on bank note	-	(150,000)
Principal payments on capital lease	<u>(6,924)</u>	<u>(5,555)</u>
Net cash provided by (used in) financing activities	<u>143,076</u>	<u>(155,555)</u>
Net increase (decrease) in cash	363,799	(99,360)
Cash and cash equivalents, beginning of year	<u>102,665</u>	<u>202,025</u>
Cash and cash equivalents, end of year	<u>\$ 466,464</u>	<u>\$ 102,665</u>
<b><u>NONCASH TRANSACTIONS</u></b>		
Interest paid	<u>\$ 481</u>	<u>\$ 606</u>

The accompanying notes are an integral part of these statements.

**NOLA 180**  
**D/B/A LANGSTON HUGHES ACADEMY CHARTER SCHOOL**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEARS ENDED JUNE 30, 2009 AND 2008**

**I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**Organization**

NOLA 180 d/b/a Langston Hughes Academy Charter School ("the School"), incorporated on November 6, 2006, is an educational institution organized to turn around a failing school by providing improved educational opportunities to prepare students for the New Orleans' selective admission public and private high schools.

The Recovery School District (RSD) and the Board of Elementary and Secondary Education (BESE) approved the granting of a charter to the School effective June 1, 2007 for a period ending on June 1, 2012, to operate a Type 5 Charter School, as defined in LA R.S. 17:3996. The School commenced operations with the 2007-2008 school year.

**Basis of Accounting**

The accompanying financial statements have been prepared on the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America.

**Cash and Cash Equivalents**

The School considers all highly liquid investments with an original maturity of three months or less to be cash equivalents.

**Use of Estimates**

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

**Financial Statement Presentation**

The financial statement presentation follows the recommendations of the Financial Accounting Standards Board under *Financial Statements of Not-For-Profit Organizations*. The School is required to report



NOLA 180  
D/B/A LANGSTON HUGHES ACADEMY CHARTER SCHOOL  
NOTES TO FINANCIAL STATEMENTS  
YEARS ENDED JUNE 30, 2009 AND 2008

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

information regarding its financial position and activities according to three classes of net assets: unrestricted net assets; temporarily restricted net assets and permanently restricted net assets. Accordingly, the net assets of the School and changes therein are classified and reported as follows:

- *Unrestricted net assets* - Net assets that are not subject to donor-imposed stipulations.
- *Temporarily restricted net assets* - Net assets subject to donor-imposed stipulations that will be met either by actions of the School and/or the passage of time.
- *Permanently restricted net assets* - Net assets subject to donor-imposed stipulations that neither expire by the passage of time nor can be fulfilled and removed by actions of the School pursuant to those stipulations.

Contributions and Revenue Recognition

The School reports contributions of cash or other assets as restricted support if they are received with donor imposed restrictions or requirements that limit the use of the donation. A donor restriction ends when a time restriction is met or a purpose restriction is accomplished. As restrictions are met, assets are reclassified to unrestricted net assets and reported as net assets released from restrictions in the statement of activities.

Revenues from federal and state grants are recorded when the school has a right to reimbursement under the related grant, generally corresponding to the incurring of grant related costs by the School, or when otherwise earned under the terms of the grants.

Contributed Services

The School receives certain professional services, such as accounting and legal services in its administration of School affairs. Professional fee rates are used in valuing and recording these contributions.

In addition, the School receives services donated by parents and community members in carrying out the School's mission. The value of these services is not recognized in the accompanying financial statements due to their unspecialized nature.

**NOLA 180**  
**D/B/A LANGSTON HUGHES ACADEMY CHARTER SCHOOL**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEARS ENDED JUNE 30, 2009 AND 2008**

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**Property and Equipment**

The land, building and building improvements used to operate the school are owned by the Recovery School District (RSD) and, as such, is recorded on the financial statements of the RSD. The RSD also provides the School with furniture and equipment that are also recorded on the RSD's financial statements and not reported by the School. The School only reports its direct purchases of furniture and equipment. The School has adopted the practice of capitalizing all expenditures for depreciable assets where the unit costs exceed \$1,000. Property is recorded at cost or at fair value for donated assets. Depreciation of these assets is provided on the straight-line basis over their estimated useful lives of 3 to 5 years.

**Functional Expenses**

The costs of providing the various programs and activities have been summarized on a functional basis in Note 7. Accordingly, certain costs have been allocated among the instructional and supporting services benefited.

**Tax Exempt Status**

The School is a nonprofit organization exempt from the income taxes under provisions of the Internal Revenue Service Code Sections 501(c)(3) and the Louisiana Revised Statutes; therefore, no provision has been made for federal and state income taxes.

**Statement of Cash Flows**

For purposes of cash flows, the School considers all unrestricted cash and cash in bank to be cash and cash equivalents.

**New Accounting Pronouncements**

From time to time new accounting pronouncements are issued by the FASB that are adopted by the School as of the specified effective date. Unless otherwise discussed, management believes that the impact of recently issued standards, which are not yet effective, will not have a material impact on the Organization's financial statements upon adoption.

**NOLA 180**  
**D/B/A LANGSTON HUGHES ACADEMY CHARTER SCHOOL**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEARS ENDED JUNE 30, 2009 AND 2008**

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

The School adopted revised standards relating to "subsequent events" effective June 30, 2009, which established general standards of accounting for the disclosure of events that occur after the balance sheet date but before financial statement are issued or are available to be issued.

**2. CONTRIBUTIONS RECEIVABLE**

At June 30, 2009 and 2008, the School has contributions receivable in less than one year of \$20,600 and \$80,000, respectively.

**3. EQUIPMENT**

Property and equipment at June 30, 2009 and 2008 consists of the following:

	2009	2008
Furniture and fixtures	\$ 7,338	\$ -
Computer and copier equipment	21,948	21,948
Total cost	29,286	21,948
Accumulated depreciation	(13,969)	(6,040)
Property and equipment, net	<u>\$ 15,317</u>	<u>\$ 15,908</u>

Depreciation expense for the years ended June 30, 2009 and 2008 is \$7,929 and \$6,040, respectively.

**4. CAPITAL LEASE**

During the year ended June 30, 2008 the School entered into a capital lease arrangement to purchase copier equipment valued at \$20,919. This is a non cash investing and financing transaction and is thus not shown in the statement of cash flows. As of June 30, 2009 and 2008, the remaining book value of the equipment and the capital lease payable were \$8,430 and \$15,108, respectively. The contract requires the School to make 36 monthly payments of \$617 ending in August 2010.

**NOLA 180**  
**D/B/A LANGSTON HUGHES ACADEMY CHARTER SCHOOL**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEARS ENDED JUNE 30, 2009 AND 2008**

**4. CAPITAL LEASE (Continued)**

Minimum lease payments relating to the capital lease outstanding are as follows:

<u>Years Ending June 30,</u>	<u>Payments</u>
2010	\$ 7,405
2011	1,234
	<u>\$ 8,639</u>

**5. NOTE PAYABLE**

During the year ended June 30, 2009 the School entered into a loan agreement with the Joe W. and Dorothy Dorsett Brown Foundation on September 1, 2008 in the amount of \$150,000. The loan agreement states that it bears no interest on the unpaid principal until maturity on September 30, 2009.

**6. TEMPORARILY RESTRICTED NET ASSETS**

For the years ended June 30, 2009 and 2008, \$265,198 and \$256,843 of temporarily restricted net assets is subject to specific use restrictions, respectively. For the year ended June 30, 2008, \$30,000 of temporarily restricted net assets is subject to time restrictions.

Use restrictions for temporarily restricted net assets are as follows:

	<u>2009</u>	<u>2008</u>
Specific Instructional Activities	\$ 164,331	\$ 256,843
General Instructional Activities	70,575	-
Musical Instruments	30,292	-
	<u>\$ 265,198</u>	<u>\$ 256,843</u>

**7. FUNCTIONAL ALLOCATION OF EXPENSES**

Expenses have been reported in the statement of activities by natural classification. The School presents functional classifications of expenses charged to program services. Instructional programs represent

**NOLA 180**  
**D/B/A LANGSTON HUGHES ACADEMY CHARTER SCHOOL**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEARS ENDED JUNE 30, 2009 AND 2008**

**7. FUNCTIONAL ALLOCATION OF EXPENSES (Continued)**

management's estimate of expenses that can be directly allocated to supporting class room and teaching activities and programs. Supporting services include those expenses related to the administrative operations, including accounting and administrative functions and those expenses related to student services, including transportation, nutrition and uniforms.

Total expenses for the year ended June 30, 2009 and 2008, respectively, are as follows:

	<u>2009</u>	<u>2008</u>
Program Services:		
Instructional services	\$ 2,507,619	\$ 831,331
Supporting Services:		
Administrative services	1,349,545	461,731
Student services	837,369	274,767
Loss from misappropriation	421,858	-
Total expenses	<u>\$ 5,116,391</u>	<u>\$ 1,567,829</u>

**8. CREDIT RISK CONCENTRATION**

The School deposits its cash and cash equivalents with financial institutions in the greater New Orleans area. Cash accounts at each financial institution are insured by the Federal Deposit Insurance Corporation up to \$250,000. Cash on deposit in excess of insured limits was approximately \$216,464 and \$115,347 as of June 30, 2009 and 2008, respectively.

**9. SCHOOL PROPERTIES**

On June 16, 2008, the School entered into an agreement with the Recovery School District (RSD), which allows the School to use the facilities and its contents located at 3519 Trafalgar Street, or any other locations that may be approved by the School and the RSD. Prior to June 30, 2009, the School operated out of a temporary location provided by the RSD located at 4621 Canal Street under similar terms. The 3519 Trafalgar Street location consisted of temporary modular buildings. A new facility, which is located adjacent to the Trafalgar site, opened for the 2009-2010 School Year. The School is responsible for all necessary maintenance to ensure that the facilities comply with all state and local health and safety standards and other applicable laws, regulations and rules.

**NOLA 180**  
**D/B/A LANGSTON HUGHES ACADEMY CHARTER SCHOOL**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEARS ENDED JUNE 30, 2009 AND 2008**

**9. SCHOOL PROPERTIES (Continued)**

Use of the property, including fixtures, furniture and equipment provided by the RSD is not recorded as an in-kind contribution. Current lease terms do not require rental payments from the School to the Recovery School District, but the RSD reserves the right to amend the agreement to charge rent in the future, if so desired.

**10. LOSS FROM MISAPPROPRIATION**

During the year ended June 30, 2009, the School incurred a loss through misappropriation of cash estimated at \$421,858. From the period July 1, 2009 through November 30, 2009, additional estimated losses were \$251,814. An insurance claim was filed with the school; no amounts have been recorded which may be recovered from insurance. The School's insurance policy limits coverage to \$300,000.

**11. NOTE PROCEEDS**

Subsequent to year end, the School received a non-interest bearing loan in the amount of \$300,000 to be repaid on or before June 9, 2010. The School pledged insurance proceeds as described in Note 10 as collateral to secure the loan.

**12. SUBSEQUENT EVENTS**

Management has evaluated subsequent events through the date that the financial statements were available to be issued, December 31, 2009, and determined that the events as disclosed in Note 10 and Note 11 require disclosure.

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**NOLA 180**  
**D/B/A LANGSTON HUGHES ACADEMY CHARTER SCHOOL**  
**NEW ORLEANS, LOUISIANA**

**SINGLE AUDIT REPORTS**

**JUNE 30, 2009**

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NOLA 180  
D/B/A LANGSTON HUGHES ACADEMY CHARTER SCHOOL  
NEW ORLEANS, LOUISIANA

SINGLE AUDIT REPORTS

JUNE 30, 2009



NOLA 180  
D/B/A LANGSTON HUGHES ACADEMY CHARTER SCHOOL  
NEW ORLEANS, LOUISIANA

TABLE OF CONTENTS  
JUNE 30, 2009

	<b>Page</b>
Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with <i>Government Auditing Standards</i>	1
Report on Compliance with Requirements Applicable to the Major Program, on Internal Control over Compliance in Accordance with OMB Circular A-133	3
Schedule of Expenditures of Federal Awards	6
Notes to Schedule of Expenditures of Federal Awards	7
Schedule of Findings and Questioned Costs	8
Schedule of Prior Audit Findings	14

**REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON  
COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF  
FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH  
GOVERNMENT AUDITING STANDARDS**

To the Board of Trustees,  
NOLA 180 d/b/a Langston Hughes Academy Charter School

We have audited the financial statements of NOLA 180 d/b/a Langston Hughes Academy Charter School (the "School") as of and for the year ended June 30, 2009, and have issued our report thereon dated December 31, 2009. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

**Internal Control Over Financial Reporting**

In planning and performing our audit, we considered the School's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the School's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the School's internal control over financial reporting.

Our consideration of internal control over financial reporting was for the limited purpose described in the preceding paragraph and would not necessarily identify all deficiencies in internal control over financial reporting that might be significant deficiencies or material weaknesses. However, as discussed below, we identified certain deficiencies in internal control over financial reporting that we consider to be significant deficiencies.

A *control deficiency* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect misstatements on a timely basis. A *significant deficiency* is a control deficiency, or combination of control deficiencies, that adversely affects the School's ability to initiate, authorize, record, process, or report financial data reliably in accordance with generally accepted accounting principles such that there is more than a remote likelihood that a misstatement of the School's financial statements that is more than inconsequential will not be prevented or detected by the School's internal control. We consider the deficiencies described in the accompanying schedule of

findings and questioned costs as items 2009-1, 2009-2, 2009-3, and 2009-4 to be significant deficiencies in internal control over financial reporting.

A *material weakness* is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that a material misstatement of the financial statements will not be prevented or detected by the School's internal control.

Our consideration of the internal control over financial reporting was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in the internal control that might be significant deficiencies and, accordingly, would not necessarily disclose all significant deficiencies that are also considered to be material weaknesses. However, of the significant deficiencies described above, we consider items 2009-1, 2009-2, and 2009-3 to be material weaknesses.

#### Compliance and Other Matters

As part of obtaining reasonable assurance about whether the School's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance that are required to be reported under *Government Auditing Standards*.

The School's responses to the findings identified in our audit are described in the accompanying schedule of findings and questioned costs. We did not audit the School's responses and, accordingly, we express no opinion on them.

This report is intended solely for the information and use of the Board of Trustees, management, and the Legislative Auditor's Office, and is not intended to be and should not be used by anyone other than these specified parties. However, under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.



New Orleans, Louisiana  
December 31, 2009

**REPORT ON COMPLIANCE WITH REQUIREMENTS**  
**APPLICABLE TO EACH MAJOR PROGRAM AND ON INTERNAL CONTROL**  
**OVER COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133**

To the Board of Trustees,  
NOLA 180 d/b/a Langston Hughes Academy Charter School

Compliance

We have audited the compliance of NOLA 180 d/b/a Langston Hughes Academy Charter School (the "School") (a nonprofit organization) with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) *Circular A-133 Compliance Supplement* that are applicable to each of its major federal programs for the year ended June 30, 2009. The School's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts, and grants applicable to each of its major federal programs is the responsibility of the School's management. Our responsibility is to express an opinion on the School's compliance based on our audit.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the School's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination of the School's compliance with those requirements.

In our opinion, the School complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs for the year ended June 30, 2009. However, the results of our auditing procedures disclosed an instance of non-compliance with those requirements, which are required to be reported in accordance with OMB Circular A-133 and which is described in the accompanying schedule of findings and questioned costs as item 2009-5.

### Internal Control Over Compliance

The management of the School is responsible for establishing and maintaining effective internal control over compliance with the requirements of laws, regulations, contracts, and grants applicable to federal programs. In planning and performing our audit, we considered the School's internal control over compliance with the requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the School's internal control over compliance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses as defined below. However, as discussed below, we identified certain deficiencies in internal control over compliance that we consider to be significant deficiencies and others that we consider to be material weaknesses.

A *control deficiency* in an entity's internal control over compliance exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect noncompliance with a type of compliance requirement of a federal program on a timely basis. A *significant deficiency* is a control deficiency, or combination of control deficiencies, that adversely affects the entity's ability to administer a federal program such that there is more than a remote likelihood that noncompliance with a type of compliance requirement of a federal program that is more than inconsequential will not be prevented or detected by the entity's internal control. We consider the deficiencies in internal control over compliance described in the accompanying schedule of findings and questioned costs as items 2009-1, 2009-2, 2009-3, and 2009-5 to be significant deficiencies.

A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that material noncompliance with a type of compliance requirement of a federal program will not be prevented or detected by the entity's internal control. Of the significant deficiencies in internal control over compliance described in the accompanying schedule of findings and questioned costs, we consider items 2009-1, 2009-2, and 2009-3 to be material weaknesses.

### Schedule of Expenditures of Federal Awards

We have audited the basic financial statements of the School as of and for the year ended June 30, 2009, and have issued our report thereon dated December 31, 2009. Our audit was performed for the purpose of forming an opinion on the basic financial statements taken as a whole. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by OMB Circular A-133 and is not a required part of the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of

the basic financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

The School's responses to the findings identified in our audit are described in the accompanying schedule of findings and questioned costs. We did not audit the School's responses and, accordingly, we express no opinion on them.

This report is intended solely for the information and use of the Board of Trustees, management, and the Legislative Auditor's Office, and is not intended to be and should not be used by anyone other than these specified parties. However, under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.

*Postlethwaite & Hitterville*

New Orleans, Louisiana  
December 31, 2009

NOLA 180  
D/B/A LANGSTON HUGHES ACADEMY CHARTER SCHOOL  
NEW ORLEANS, LOUISIANA

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED JUNE 30, 2009

<u>Federal Grantor/Program Title</u>	<u>CFDA Number</u>	<u>Federal Expenditures</u>
<u>United States Department of Education</u>		
Special Education - Grants to States (IDEA, Part B)	84.027	\$ 51,746
Title I Grants to Local Educational Agencies (Title I, Part A of the ESEA)	84.010	457,978
Improving Teacher Quality State Grants	84.367	26,117
Hurricane Educator Assistance Program	84.938	117,096
Public Charter School Programs	84.282	<u>234,563</u>
		<u>\$ 887,500</u>

See accompanying notes to Schedule of Expenditures of Federal Awards.

**NOLA 180**  
**D/B/A LANGSTON HUGHES ACADEMY CHARTER SCHOOL**  
**NEW ORLEANS, LOUISIANA**  
**NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**FOR THE YEAR ENDED JUNE 30, 2009**

(1) **General**

The accompanying Schedule of Expenditures of Federal Awards presents the activity of the federal awards of NOLA 180 d/b/a Langston Hughes Academy Charter School (the "School"). The School's reporting entity is defined in Note 1 to the financial statements for the year ended June 30, 2009. All federal awards received from federal agencies are included on the schedule.

(2) **Basis of Accounting**

The accompanying Schedule of Expenditures of Federal Awards is presented using the accrual basis of accounting, which is described in Note 1 to the School's financial statements for the year ended June 30, 2009.

(3) **Relationship to Basic Financial Statements**

Federal awards are included in the statement of activities and changes in net assets as federal grants.



**NOLA 180**  
**D/B/A LANGSTON HUGHES ACADEMY CHARTER SCHOOL**  
**NEW ORLEANS, LOUISIANA**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
**FOR THE YEAR ENDED JUNE 30, 2009**

**SECTION I – SUMMARY OF AUDIT RESULTS**

**FINANCIAL STATEMENTS**

Type of auditor's report issued: Unqualified

Internal control over financial reporting:

- Material weakness(es) identified? Yes
- Significant deficiency(ies) identified that are not considered to be material weaknesses? Yes

Noncompliance material to financial statements noted: No

**FEDERAL AWARDS**

Internal control over major programs:

- Material weakness(es) identified? Yes
- Significant deficiency(ies) identified that are not considered to be material weaknesses? No

Type of auditor's report issued on compliance for major programs: Unqualified

Any audit findings which are required to be reported in accordance with section 510(a) of OMB Circular A-133? Yes

Identification of major programs:

United States Department of Education

- Title I Grants to Local Educational Agencies (Title I, Part A of the ESEA) – CFDA number 84.010
- Charter School Program – CFDA number 84.282

Dollar threshold used to distinguish between Type A and Type B programs: \$300,000

Auditee qualified as a low-risk auditee? No

**NOLA 180**  
**D/B/A LANGSTON HUGHES ACADEMY CHARTER SCHOOL**  
**NEW ORLEANS, LOUISIANA**

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)**  
**FOR THE YEAR ENDED JUNE 30, 2009**

**SECTION II - FINDINGS RELATING TO THE FINANCIAL STATEMENTS  
REPORTED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS:**

**2009-1 Internal Control over Financial Reporting/Misappropriation**

<i>Condition:</i>	The School's procedures relating to the control of expenditures were not followed resulting in a loss from misappropriation of funds.
<i>Criteria:</i>	The School's procedures relating to ensuring the validity of cash withdrawals from its demand deposit accounts included a review of the unopened bank statements and cancelled checks by the school.
<i>Effect:</i>	A loss on misappropriation of cash totaling \$421,858 was incurred by the school during the year ended June 30, 2009. Additionally, \$251,814 was lost through misappropriation for the period July 1, 2009 through November 30, 2009.
<i>Cause:</i>	The School's procedures relating to the independent review of the bank statements were not performed.
<i>Recommendation:</i>	The procedure for reviewing the bank statements should be performed timely, as designed. Additionally, the person performing the procedure should provide written evidence to support the review has been performed.
<i>Management's Response:</i>	<b>CONCUR.</b> The employee has been terminated and incident has been reported to proper authorities, including the District Attorney and the Louisiana Legislative Auditor. An insurance claim has been filed. Bank reconciliation procedures are being reassessed to provide greater segregation of duties and improved review procedures.

NOLA 180  
D/B/A LANGSTON HUGHES ACADEMY CHARTER SCHOOL  
NEW ORLEANS, LOUISIANA

SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)  
FOR THE YEAR ENDED JUNE 30, 2009

**2009-2 Internal Control over Financial Reporting**

<i>Condition:</i>	As part of the audit process, we have assisted management in drafting the financial statements and related notes. During the course of our audit procedures we proposed adjusting entries to the general ledger accounts.
<i>Criteria:</i>	The definition of internal control over financial reporting is that policies and procedures exist that pertain to an entity's ability to initiate, record, process, and report financial data consistent with the assertions embodied in the annual financial statements, which for the School is that financial statements are prepared in accordance with generally accepted accounting principles (GAAP). Our responsibility under current audit standards requires us to communicate this issue to the Board of Directors.
<i>Effect:</i>	During the course of our audit procedures we assisted management in drafting the financial statements and we identified significant adjusting entries to general ledger accounts.
<i>Cause:</i>	During the year, management did not have adequate experienced staffing to prepare the financial statements and perform reconciliations of the general ledger accounts in a timely manner.
<i>Recommendation:</i>	All significant general ledger accounts should be reconciled in a timely manner and reviewed by management.
<i>Management's Response:</i>	<i>CONCUR.</i> The School has employed a new finance director whose responsibilities will include the review financial statement reporting procedures, including timely reconciliation procedures. The school will document in writing its key controls and reporting.

NOLA 180  
D/B/A LANGSTON HUGHES ACADEMY CHARTER SCHOOL  
NEW ORLEANS, LOUISIANA

SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)  
FOR THE YEAR ENDED JUNE 30, 2009

2009-3 Segregation of Duties

<i>Condition:</i>	During the course of our engagement, we noted that there was a lack of segregation of duties regarding certain financial processes.
<i>Criteria:</i>	A system of internal control requires segregation of duties so that no one individual has incompatible responsibilities. No one person should have the duty to authorize transactions, record transactions, and maintain custody of assets.
<i>Effect:</i>	Inadequate segregation of duties adversely affected the School's ability to detect fraudulent transactions in the financial statements in a timely period in the normal course of employees' performing their assigned functions.
<i>Cause:</i>	The financial manager performed duties relating to authorizing transactions, recording transactions, and maintaining custody of assets without mitigating controls in place.
<i>Recommendation:</i>	Segregation of duties for financial processes should be reassessed and detailed procedures should be implemented to better segregate duties in financial processes including: grants revenues and disbursements.
<i>Management response:</i>	<i>CONCUR.</i> The School will reassess its control procedures to provide greater segregation of duties with its staff.

**NOLA 180**  
**D/B/A LANGSTON HUGHES ACADEMY CHARTER SCHOOL**  
**NEW ORLEANS, LOUISIANA**

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)**  
**FOR THE YEAR ENDED JUNE 30, 2009**

**2009-4 Internal Control Over Payroll Disbursements**

<i>Condition:</i>	During the course of our engagement, we noted that the School made payments to employees without properly withholding social security taxes from income.
<i>Criteria:</i>	A system of internal control requires social security taxes to be withheld and remitted timely to the United States Internal Revenue Service.
<i>Effect:</i>	Inadequate withholdings and remittance of social security taxes can cause the accumulation of fines and penalties both for the employer and the employee.
<i>Cause:</i>	Social security taxes were not withheld from bonus payments to employees.
<i>Recommendation:</i>	All payroll disbursements should be processed through appropriate channels, such as Paychex, to mitigate the possibility that social security taxes will be improperly withheld.
<i>Management response:</i>	<b>CONCUR.</b> Future miscellaneous payments to employees for compensation will be included in normal payroll processing.

**NOLA 180**  
**D/B/A LANGSTON HUGHES ACADEMY CHARTER SCHOOL**  
**NEW ORLEANS, LOUISIANA**

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)**  
**FOR THE YEAR ENDED JUNE 30, 2009**

**SECTION III – FEDERAL AWARD FINDINGS AND QUESTIONED COSTS**

*Federal program identification:*

CFDA Title: Title I Grants to Local Educational Agencies

CFDA Number: 84.027

*Federal program identification:*

CFDA Title: Charter Schools Program

CFDA Number: 84.282

**Findings 2009-1, 2009-2, and 2009-3 are repeated in this Federal Awards and Questioned Costs Section**

**2009-5 Project Completion Reports**

*Condition:* The required Project Completion Reports for fiscal year 2009 were not submitted timely to the Louisiana Department of Education.

*Criteria:* According to the grant agreement, the School is required to submit a Project Completion Report to the Louisiana Department of Education at the close of each federal program.

*Effect:* The School is not in compliance with the grant agreement.

*Cause:* The School does not have procedures and controls in place to ensure employees are properly following grant guidelines.

*Recommendation.* The School should document policies and procedures to ensure compliance with grant agreements. All required reports should be agreed to the accounting records and should be reviewed by someone other than the preparer prior to submission.

*Management Response:* **CONCUR.** The School will revise its procedures to include timely filing of Project Completion Reports.

NOLA 180  
D/B/A LANGSTON HUGHES ACADEMY CHARTER SCHOOL  
NEW ORLEANS, LOUISIANA

SCHEDULE OF PRIOR YEAR AUDIT FINDINGS  
FOR THE YEAR ENDED JUNE 30, 2009

**2008-1 Internal Control over Financial Reporting**

*Condition:* As part of the audit process, we have assisted management in drafting the financial statements and related notes. During the course of our audit procedures we proposed adjusting entries to the general ledger accounts.

*Current Status:* Not resolved. See repeat finding 2009-2.

## **INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED-UPON PROCEDURES**

To the Board of Directors  
NOLA 180 d/b/a Langston Hughes Academy Charter School

We have performed the procedures included in the Louisiana Governmental Audit Guide and enumerated below, which were agreed to by the management of NOLA 180 d/b/a Langston Hughes Academy Charter School (the "School") and the Legislative Auditor, State of Louisiana, solely to assist the users in evaluating management's assertions about the performance and statistical data accompanying the annual financial statements of the School and to ascertain whether the specified schedules are free of errors and omissions as provided by the Board of Elementary and Secondary Education (BESE) Bulletin. This agreed-upon procedures engagement was performed in accordance with attestation standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of the specified users of this report. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

The procedures we performed and our findings are as follows:

### General Fund Instructional and Support Expenditures and Certain Local Revenue Sources (Schedule 1)

1. We selected a random sample of 25 transactions and obtained supporting documentation to ascertain if the sampled expenditures/revenues are classified correctly and are reported in the proper amounts for each of the following amounts reported on the schedule:

- Total General Fund Instructional Expenditures,
- Total General Fund Equipment Expenditures,
- Total Local Taxation Revenue,
- Total Local Earnings on Investment in Real Property,
- Total State Revenue in Lieu of Taxes,
- Nonpublic Textbook Revenue, and
- Nonpublic Transportation Revenue.

No exceptions were noted.



#### Education Levels of Public School Staff (Schedule 2)

2. We agreed, without exception, the total number of full-time classroom teachers per the schedule "Experience of Public Principals and Full-time Classroom Teachers" (Schedule 4) to the combined total number of full-time classroom teachers per this schedule and to the School's supporting payroll records as of October 2, 2008.
3. We agreed, without exception, the combined total of principals and assistant principals per the schedule "Experience of Public Principals and Full-time Classroom Teachers" (Schedule 4) to the combined total of principals and assistant principals per this schedule.
4. We agreed, without exception, a random sample of 25 teachers' educational level and certification status as reported on the schedule to the individuals' personnel file.

#### Number and Type of Public Schools (Schedule 3)

5. We noted the School only operated one elementary school during the year.

#### Experience of Public Principals and Full-time Classroom Teachers (Schedule 4)

6. We obtained a list of principals, assistant principals, and full-time teachers by classification as of October 2, 2008 and as reported on the schedule and traced the random sample as obtained in procedure 4 to their personnel file and were unable to ascertain that their experience was properly classified on the schedule.

#### Public School Staff Data (Schedule 5)

7. We obtained a list of all classroom teachers including their base salary, extra compensation, and ROTC or rehired retiree status as well as full-time equivalent as reported on the schedule and traced, without exception, the random sample as obtained in procedure 4 to the individual's personnel file to ascertain that their salary, extra compensation, and full-time equivalents were properly included on the schedule.
8. We recalculated, without exception, the average salaries and full-time equivalents reported in the schedule.

#### Class Size Characteristics (Schedule 6)

9. We obtained a list of classes by school, school type, and class size as reported on the schedule and agreed school type classifications to the Schedule 3 data, as obtained in procedure 5. We then traced, without exception, a random sample of 10 classes to the October 2, 2008 roll books for those classes and ascertained that the class was properly classified on the schedule, without exception.

#### Louisiana Educational Assessment Program (LEAP) for the 21<sup>st</sup> Century (Schedule 7)

10. We obtained test scores as provided by the testing authority and agreed scores, without exception, as reported by the testing authority to scores reported in the schedule by the School.

Graduation Exit Exam (GEE) (Schedule 8)

11. This schedule was intentionally left blank by the School because the School is not a high school.

The iLEAP Test (Schedule 9)

12. We obtained test scores as provided by the testing authority and agreed, without exception, the scores as reported by the testing authority to the scores reported in the schedule by the School.

We were not engaged to, and did not, conduct an examination, the objective of which would be the expression of an opinion on management's assertions. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the information and use of management of NOLA 180 d/b/a Langston Hughes Academy Charter School, the Louisiana Department of Education, the Louisiana Legislature, and the Legislative Auditor, State of Louisiana, and is not intended to be and should not be used by those who have not agreed to the procedures and taken responsibility for the sufficiency of the procedures for their purposes. Under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.

*Postlethwaite & Nettieville*

New Orleans, Louisiana  
December 31, 2009

## Schedule 1

NOLA 180  
d/b/a Langston Hughes Academy Charter School  
General Fund Instructional and Support Expenditures and  
Certain Local Revenue Sources  
Year Ended June 30, 2009

**Instructional and Equipment Expenditures**

## Instructional Expenditures:

## Teacher and Student Interaction Activities:

Classroom Teacher Salaries	\$ 1,579,084	
Other Instructional Staff Activities	232,879	
Employee Benefits	120,022	
Purchased Professional and Technical Services	202,730	
Instructional Materials and Supplies	282,248	
Instructional Equipment	<u>8,258</u>	
Total Teacher and Student Interaction Activities		\$ 2,425,221

Other Instructional Activities		57,333
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Pupil Support Activities	837,369	
Less: Equipment for Pupil Support Activities	<u>-</u>	
Net Support Activities		837,369

Instructional Staff Services	25,065	
Less: Equipment for Instructional Staff Services	<u>-</u>	
Net Instructional Staff Services		25,065

School Administration		
Less: Equipment for School Administration	<u>1,349,545</u>	
Net School Administration		<u>1,349,545</u>

Total Instructional Expenditures		\$ <u><u>4,694,533</u></u>
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Loss from Misappropriation		\$ <u>421,858</u>
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Total Equipment Expenditures		<u><u>8,258</u></u>
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Schedule 1  
(Continued)

NOLA 180  
d/b/a Langston Hughes Academy Charter School  
General Fund Instructional and Support Expenditures and  
Certain Local Revenue Sources  
Year Ended June 30, 2009

**Certain Local Revenue Sources**

Local Taxation Revenue:

Constitutional Ad Valorem Taxes	\$ -
Renewable Ad Valorem Taxes	-
Debt Service Ad Valorem Taxes	-
Up to 1% Collections by the Sheriff on Taxes	-
Other Than School Taxes	-
Sales and Uses Taxes	-
Total Local Taxation Revenue	\$ -

Local Earnings on Investments in Real Property:

Earnings from 16th Section Property	\$ -
Earnings from Other Real Property	-
Total Local Earnings on Investments in Real Property	\$ -

State Revenue in Lieu of Taxes:

Revenue Sharing - Constitutional Taxes	\$ -
Revenue Sharing - Other Taxes	-
Revenue Sharing - Excess Portion	-
Other Revenue in Lieu of Taxes	-
Total State Revenue in Lieu of Taxes	\$ -

Non Public Textbook Revenue

\$ -

Non Public Transportation Revenue

\$ -

NOLA 180  
d/b/a Langston Hughes Academy Charter School  
Educational Levels of Public School Staff  
As of October 2, 2008

Category	Full Time Classroom Teachers				Principals & Assistant Principals			
	Certificated		Uncertificated		Certificated		Uncertificated	
	Number	Percent	Number	Percent	Number	Percent	Number	Percent
Less than a Bachelor's Degree	-	0%	3	30%	-	0%	-	0%
Bachelor's Degree	20	83%	7	70%	-	0%	1	33%
Master's Degree	2	8%	-	0%	1	100%	2	67%
Master's Degree +30	2	8%	-	0%	-	0%	-	0%
Specialist in Education	-	0%	-	0%	-	0%	-	0%
Ph. D. or Ed. D.	-	0%	-	0%	-	0%	-	0%
Total	24	100%	10	100%	1	100%	3	100%

## Schedule 3

**NOLA 180**  
**d/b/a Langston Hughes Academy Charter School**  
**Number and Type of Public Schools**  
Year Ended June 30, 2009

<u>Type</u>	<u>Number</u>
Elementary	1
Middle/Jr. High	-
Secondary	-
Combination	-
<u>Total</u>	<u>1</u>

## Schedule 4

NOLA 180  
d/b/a Langston Hughes Academy Charter School  
**Experience of Public Principals and Full Time Classroom Teachers**  
As of October 2, 2008

	<u>0-1 Yr.</u>	<u>2-3 Yrs.</u>	<u>4-10 Yrs.</u>	<u>11-14 Yrs.</u>	<u>15-19 Yrs.</u>	<u>20-24 Yrs.</u>	<u>25+ Yrs.</u>	<u>Total</u>
Assistant Principals	-	1	1	-	-	-	-	2
Principals	2	-	-	-	-	-	-	2
Classroom Teachers	<u>16</u>	<u>13</u>	<u>4</u>		<u>-</u>	<u>1</u>	<u>-</u>	<u>34</u>
Total	<u>18</u>	<u>14</u>	<u>5</u>	<u>-</u>	<u>-</u>	<u>1</u>	<u>-</u>	<u>38</u>

**NOLA 180**  
**d/b/a Langston Hughes Academy Charter School**  
**Public School Staff Data**  
**Year Ended June 30, 2009**

	<u>All Classroom Teachers</u>	<u>Classroom Teachers Excluding ROTC and Rehired Retirees</u>
Average Classroom Teachers Salary Including Extra Compensation	<u>\$48,376</u>	<u>\$48,376</u>
Average Classroom Teachers Salary Excluding Extra Compensation	<u>\$46,357</u>	<u>\$46,357</u>
Number of Teacher Full-time Equivalents (FTE's) used in Computation of Average Salaries	<u>34</u>	<u>34</u>



**NOLA 180**  
**d/b/a Langston Hughes Academy Charter School**  
**Class Size Characteristics**  
**As of October 2, 2008**

School Type	Class Size Range							
	1-20		21-26		27-33		34+	
	Number	Percent	Number	Percent	Number	Percent	Number	Percent
Elementary	4	22%	7	39%	7	39%	-	-
Elementary Activity Classes	-	-	-	-	-	-	-	-
Middle/Jr. High	-	-	-	-	-	-	-	-
High	-	-	-	-	-	-	-	-
High Activity Classes	-	-	-	-	-	-	-	-
Combination	-	-	-	-	-	-	-	-
Combination Activity Classes	-	-	-	-	-	-	-	-

NOLA180  
d/b/a Langston Hughes Academy Charter School  
The Louisiana Educational Assessment Program for the 21st Century (LEAP)  
Year Ended June 30, 2009

School Achievement Level Results	ENGLISH LANGUAGE ARTS		MATHEMATICS	
	2009		2009	
Students	Number	Percent	Number	Percent
<b>Grade 4</b>				
Advanced	0	0%	0	0%
Mastery/Proficient	8	10%	2	2%
Basic	32	38%	37	44%
Approaching Basic	29	35%	31	37%
Unsatisfactory	15	18%	14	17%
Total	84	100%	84	100%

  

School Achievement Level Results	SCIENCE		SOCIAL STUDIES	
	2009		2009	
Students	Number	Percent	Number	Percent
<b>Grade 4</b>				
Advanced	0	0%	0	0%
Mastery/Proficient	2	2%	1	1%
Basic	28	33%	30	36%
Approaching Basic	26	31%	29	35%
Unsatisfactory	28	33%	24	29%
Total	84	100%	84	100%

**NOLA 180**  
**d/b/a Langston Hughes Academy Charter School**  
**Graduate Exit Exam (GEE)**  
**Year Ended June 30, 2009**

<u>School Achievement Level Results</u>		<u>ENGLISH LANGUAGE ARTS</u>		<u>MATHEMATICS</u>	
		<u>2009</u>		<u>2009</u>	
<u>Students</u>		<u>Number</u>	<u>Percent</u>	<u>Number</u>	<u>Percent</u>
<b>Grade 10 &amp; 11</b>					
Advanced		0	0%	0	0%
Mastery/Proficient		0	0%	0	0%
Basic		0	0%	0	0%
Approaching Basic		0	0%	0	0%
Unsatisfactory		0	0%	0	0%
Total		<u>0</u>	<u>0%</u>	<u>0</u>	<u>0%</u>

  

<u>School Achievement Level Results</u>		<u>SCIENCE</u>		<u>SOCIAL STUDIES</u>	
		<u>2009</u>		<u>2009</u>	
<u>Students</u>		<u>Number</u>	<u>Percent</u>	<u>Number</u>	<u>Percent</u>
<b>Grade 10 &amp; 11</b>					
Advanced		0	0%	0	0%
Mastery/Proficient		0	0%	0	0%
Basic		0	0%	0	0%
Approaching Basic		0	0%	0	0%
Unsatisfactory		0	0%	0	0%
Total		<u>0</u>	<u>0%</u>	<u>0</u>	<u>0%</u>

This schedule was intentionally left blank, because NOLA 180 is not a high school.

NOLA 180  
d/b/a Langston Hughes Academy Charter School  
iLeap  
Year Ended June 30, 2009

School Achievement Level Results		ENGLISH LANGUAGE ARTS		MATHEMATICS	
		2009		2009	
Students		Number	Percent	Number	Percent
<b>Grade 5</b>					
Advanced		0	0%	0	0%
Mastery/Proficient		4	10%	2	5%
Basic		15	37%	14	34%
Approaching Basic		16	39%	15	37%
Unsatisfactory		6	15%	10	24%
Total		41	100%	41	100%

  

School Achievement Level Results		SCIENCE		SOCIAL STUDIES	
		2009		2009	
Students		Number	Percent	Number	Percent
<b>Grade 5</b>					
Advanced		0	0%	0	0%
Mastery/Proficient		0	0%	1	2%
Basic		9	22%	26	63%
Approaching Basic		20	49%	10	24%
Unsatisfactory		12	29%	4	10%
Total		41	100%	41	100%